

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WISCONSIN

ANNIE LAURIE GAYLOR; DAN )  
BARKER; IAN GAYLOR, PERSONAL )  
REPRESENTATIVE OF THE ESTATE OF )  
ANNE NICOL GAYLOR; and FREEDOM )  
FROM RELIGION FOUNDATION, INC., )  
 )  
Plaintiffs, )  
 )  
v. ) Case No. 3:16-cv-00215  
 )  
JACOB LEW, Secretary of the United States )  
Department of Treasury; JOHN KOSKINEN, )  
Commissioner of the Internal Revenue )  
Service; and the UNITED STATES OF )  
AMERICA, )  
 )  
Defendants, )  
 )  
and )  
 )  
EDWARD PEECHER; CHICAGO )  
EMBASSY CHURCH; PATRICK )  
MALONE; HOLY CROSS ANGLICAN )  
CHURCH; and THE DIOCESE OF )  
CHICAGO AND MID-AMERICA OF THE )  
RUSSIAN ORTHODOX CHURCH )  
OUTSIDE OF RUSSIA, )  
 )  
Intervenor-Defendants. )

**DEFENDANTS' MOTION FOR SUMMARY JUDGMENT**

Pursuant to Fed. R. Civ. P. 56, the defendants move for summary judgment with respect to all of plaintiffs' claims as set forth in their complaint (Doc. 1). Summary judgment should be granted if there is no genuine dispute as to any material fact and the moving party is entitled to judgment as a matter of law. Fed. R. Civ. P. 56(a). There is no genuine dispute in this case that 26 U.S.C. § 107(2) is constitutional. Defendants' motion should therefore be granted.

In support of this motion, the defendants are separately filing a memorandum of law, statement of proposed findings of fact, and evidentiary materials.

Dated: March 8, 2017

Respectfully submitted,

DAVID A. HUBBERT  
Acting Assistant Attorney General

*/s/ Richard G. Rose*

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*/s/ Erin Healy Gallagher*

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United States Attorney

*Attorneys for Defendants*

**CERTIFICATE OF SERVICE**

I certify that, on March 8, 2017, service of the foregoing DEFENDANTS' MOTION FOR SUMMARY JUDGMENT was made by filing it with the Clerk of Court using the CM/ECF system.

*/s/ Richard G. Rose*  
RICHARD G. ROSE